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POOR RATE ASSESSMENT  
AND  
COLLECTION ACT 1869  
&c. &c.

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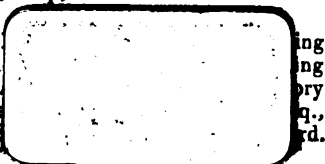
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THE  
POOR RATE ASSESSMENT AND  
COLLECTION ACT, 1869,  
TOGETHER WITH THE  
SUNDAY AND RAGGED SCHOOLS  
(Exemption from Rating) ACT, 1869,

WITH  
INTRODUCTION, NOTES, APPENDIX, AND THE INSTRUCTIONAL CIRCULAR LETTER  
OF THE POOR LAW BOARD.

BY  
W. CUNNINGHAM GLEN,  
BARRISTER-AT-LAW,  
AND OF THE POOR LAW BOARD.

*Second Edition.*



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## P R E F A C E .

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THE present work is a necessary sequel to the Small Tenements Rating Act, 1850, which I edited with an introduction and notes in the year of its passing, and which has since reached a fourth edition. That Act, as it regards the Poor Rate, being wholly repealed, it was necessary to publish an edition of the New Act, in a convenient form for the use of the very large body of local authorities to whom a thorough knowledge of its provisions is indispensable. I have endeavoured in the notes appended to the various sections of the Act, to elucidate their several provisions; and if the work should be as favourably received as my work on the Small Tenements Rating Act, I shall be well satisfied.

To this edition has been added the Instructional Circular Letter of the Poor Law Board of 23rd November, 1869, addressed to overseers with reference to the making and collection of the Poor Rate under the new Act; and the notes to the former edition have been considerably extended,

W. C. G.

5, ELM COURT, TEMPLE,  
5th January, 1870.





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## INTRODUCTION.

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THE Representation of the People Act, 1867, by section 7, enacted as follows :—

“ Where the owner is rated at the time of the passing of this Act to the poor rate in respect of a dwelling house or other tenement situate in a parish wholly or partly in a borough, instead of the occupier, his liability to be rated in any future poor rate shall cease, and the following enactments shall take effect with respect to rating in all boroughs :

- “ (1.) After the passing of this Act no owner of any dwelling house or other tenement situate in a parish either wholly or partly within a borough shall be rated to the poor rate instead of the occupier, except as hereinafter mentioned :
- “ (2.) The full rateable value of every dwelling house or other separate tenement, and the full rate in the pound payable by the occupier, and the name of the occupier shall be entered in the rate books.”

The Act, therefore, in all parishes situate either wholly or partly within parliamentary boroughs in effect repealed the Small Tenements Rating Act, and in such parishes the owner could no longer be rated in lieu of the occupiers of dwelling houses, except "where the dwelling house or tenement shall be wholly let out in apartments or lodgings not separately rated," in which case "the owner of such dwelling house or tenement shall be rated in respect thereof to the poor rate."

As it was almost the universal practice in parliamentary boroughs to rate the owners in lieu of the occupiers of small tenements, the abolition of the compound householder caused much dissatisfaction to the smaller class of ratepayers generally, as well as to the parochial authorities, upon whom great additional labour was imposed, both in the making and collection of the rates. Hence the present measure, which was brought forward by the President of the Poor Law Board, with the double object of preserving upon the rate book the names of all persons entitled to household suffrage, and of rendering the collection of the poor rates upon hereditaments let for short periods more easy and certain; in other words, that the rates should be collected direct from the owners of hereditaments held for short terms, and that the parliamentary franchise

should be preserved to the occupiers nevertheless. In every respect, apart from the political question, it is more economical and more convenient to collect the rates from the owners, and it was to the financial aspect of the question, therefore, that the attention of the parochial authorities was chiefly directed whilst the Bill was in progress. It was deemed that the occupiers of small tenements should be altogether relieved from the visits of the rate collector; and the Bill, as it has ultimately become law, though it will not wholly relieve the occupiers from such visits, yet provides a means, and indeed a strong inducement, to all owners of this class of property, to take upon themselves the obligation of paying the poor rates (to which the Act is confined) direct to the collector, instead of indirectly through their tenants.

There are now three modes of dealing with the collection of the poor rates on tenements let for short terms :—

1. The occupiers of any rateable hereditament let for a term not exceeding three months, may deduct the poor rates which he pays from the rent payable to his landlord; but in such case the overseers cannot call upon the occupier to pay to them at one time or within four weeks, a greater amount of the rate than would be due for one quarter of a year.

2. In the metropolis, if the hereditament do not exceed £20 rateable value; in any parish wholly or in part within the borough of Liverpool, £13; in any parish wholly or in part within the city of Manchester or borough of Birmingham, £10; or elsewhere, £8; the owner may enter into an agreement in writing with the overseers, to become liable to them for the rates for any term not being less than one year from the date of the agreement, and to pay the poor rates, whether the premises are occupied or not; and in consideration of his so doing the overseers may allow him a commission not exceeding £25 per cent. on the amount of the rates.

3. The vestry may order that the owners of all rateable hereditaments coming under the second class shall be rated to the poor rate in respect thereof, instead of the occupiers. The overseers are then to rate the owners, and allow to them an abatement or deduction of fifteen per centum from the amount of the rate: but if the owner of one or more such rateable hereditaments give notice to the overseers in writing that he is willing to be rated for any term not being less than one year in respect of all hereditaments of which he is the owner, whether they be occupied or not, the overseers are to rate him accordingly, and allow to him a further abatement or deduction not exceeding fifteen per centum from the amount of the rate.

This arrangement, however, is not applicable to any rateable hereditament in which a dwelling house shall not be included.

If a rate or instalment which has become due before the 5th January be not paid before the 5th June following, after having been duly demanded, the owner shall not be entitled to deduct or receive any commission, abatement, or allowance to which he would, except for such omission or neglect, be entitled, but shall be liable to pay the rate or instalment in full.

The new Act wholly repeals the Small Tenements Rating Act, and so much of all Local Acts as relate to the rating of owners instead of the occupiers to the poor rate, and contains various provisions for the enforcement and recovery of the rates, as well as with regard to the preservation to occupiers of qualifications and franchises depending upon the payment of rates, which provisions will be best understood by consulting the Act itself.

The Act, however, leaves untouched the provisions of the 59 Geo. 3. c. 12, ss. 19—23, except as to tenements, the rent of which is between £6 and £8. See these sections in the Appendix, *post*.

It is desirable to direct special attention to sections 14 to 18 of the Act, which introduce entirely new principles with regard to the making of poor rates. The overseers, when they make



a poor rate, are now to set forth in the title to it the period for which it is estimated, whether it be payable by instalments, and if so, the days of payment thereof. The rate is henceforth to be deemed to be made on the day when it is allowed by the justices ; and the production of a poor rate book, with the allowance of the rate, is to be *prima facie* evidence of the due making and publication of the rate.

The Act also repeals the 12th section of the 17 Geo. 2, c. 38, regarding the apportioning of rates between outgoing and incoming tenants, and in lieu of it makes other and more suitable provisions.

The other Act of the session contained in this volume is the Act to exempt Sunday and Ragged Schools from assessment to any local rate, which is also annotated.

THE  
POOR RATE ASSESSMENT AND  
COLLECTION ACT, 1869.

---

32 & 33 VICTORIA, CAP. 41.

*An Act for amending the Law with respect to  
the rating of Occupiers for short Terms, and  
the making and collecting of the Poor's Rate.*  
[26th July, 1869.]

WHEREAS it is expedient to amend the law relating to the collection of poor rates assessed upon occupiers of hereditaments held for short terms, and to the making and collecting of the poor rate :

Be it therefore enacted by the Queen's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. The occupier of any rateable hereditament let to him for a term not exceeding three months shall be entitled to deduct the amount paid by him in respect of any poor rate assessed upon such hereditament from the rent due or accruing due to the owner, and every

Occupiers of  
tenements  
let for short  
terms may  
deduct the  
poor rate  
paid by them  
from their  
rents.

such payment shall be a valid discharge of the rent to the extent of the rate so paid (a).

Amount of  
rate payable  
by occupier.

2. No such occupier shall be compelled to pay to the overseers at one time or within four weeks a greater amount of the rate than would be due for one quarter of the year (b).

(a) The word "hereditament" is not limited by the Act, and it therefore includes every hereditament which is rateable to the poor rate, let for a term not exceeding three months. In the Small Tenements Rating Act, the word "tenements" was used; and by 14 & 15 Vict. c. 39, s. 2, land not held in conjunction with some house, cottage, apartments, or building in the same parish, was excluded. The present Act applies to land; but it will rarely happen that land to be used for cultivation is let for a term less than three months. See however, the proviso to sect. 4, *infra*.

It matters not what the rent of the hereditament may be to bring it within this section, it suffices that it is let for a term not exceeding three months; and the Act moreover applies only to the poor rate, except in the metropolis, where it shall extend to every rate made by the overseers, and chargeable upon the same property as the poor rate. See sect. 20, *post*, which defines the words "poor rate" and "owner." One who occupies his own property is not an owner within the Act.

The word "months" in the section means calendar months. See 13 Vict. c. 21, s. 4.

The occupier should of course carefully preserve his receipts for poor rates until he pays the next rent that shall be due from him, and hand them over to his landlord in like manner as in the case of the property-tax. See sect. 8, which makes the *receipt* a valid discharge of the rent to the extent of the rate paid in certain cases.

The present Act applies to every parish in England, without reference to whether it is situate in a parliamentary borough or not, and it is compulsory, and not subject to adoption, (except as to s. 4,) as the Small Tenements Rating Act was.

The vestry cannot interfere with the operation of the first section; and it takes away the ground for excusing payment of poor rates under 54 Geo. 3, c. 170, s. 11.

(b) By sect. 14, *post*, the overseers, when they make a poor rate, are to set forth in the title of the rate, "the

3. In case the rateable value of any hereditament does not exceed twenty pounds, if the hereditament is situate in the metropolis, or thirteen pounds if situate in any parish wholly or partly within the borough of Liverpool, or ten pounds if situate in any parish wholly or partly within the city of Manchester or the borough of Birmingham, or eight pounds if situate elsewhere, and the owner of such hereditament is willing to enter into an agreement in writing with the overseers to become liable to them for the poor rates assessed in respect of such hereditament, for any term not being less than one year from the date of such agreement, and to pay the poor rates whether the hereditament is occupied or not, the overseers may, subject nevertheless to the control of the vestry, agree with the owner to receive the rates from him, and to allow to him a commission not exceeding twenty-five per cent. on the amount thereof (c).

Owners may agree to pay the rate, and be allowed a commission.

period for which the same is estimated;" but it will not in all cases be easy to say what amount of rate "would be due for one quarter of the year." A quarter of a year, according to the mode of reckoning, contains different numbers of days. Thus the quarter ending

|                      |   |   |   |         |
|----------------------|---|---|---|---------|
| 30th March, contains | - | - | - | 90 days |
| (in leap year) -     | - | - | - | 91 "    |
| 30th June, contains  | - | - | - | 91 ;    |
| 30th Sept. "         | - | - | - | 92 "    |
| 31st Dec. "          | - | - | - | 92 "    |

But the quarters ending at the usual quarter days of

|                        |   |   |   |         |
|------------------------|---|---|---|---------|
| Lady-day, contains     | - | - | - | 90 days |
| (in leap year) -       | - | - | - | 91 "    |
| Midsummer Day contains | - | - | - | 91 "    |
| Michaelmas Day "       | - | - | - | 97 "    |
| Christmas Day "        | - | - | - | 87 "    |

Again, a quarter of 365 days (a year) contains  $91\frac{1}{4}$  days, or 366 days,  $91\frac{1}{4}$  days. See sect. 17, *post*, as to the date of a poor rate.

(c) This, and section 4, revive the compound house

Vestries may order the owner to be rated instead of the occupier.

4. The vestry of any parish may from time to time order that the owners of all rateable hereditaments to which section three of this Act extends, situate within such parish, shall

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holder, who ceased to exist in parliamentary boroughs under the Representation of the People Act, 1867; but the Act does not in express terms repeal any part of sect. 7 of that Act, and it does not affect the provision therein, "where the dwelling house or tenement shall be wholly let out in apartments or lodgings not separately rated, the owner of such dwelling house or tenement shall be rated in respect thereof to the poor rate." As to which, see the case of *Stamper v. Sunderland-on-the-Sea*, 32 J. P. 480; 18 L. T. (N. S.) 682, and page 20 of Glen and Lovesy's Representation of the People Act, 1867, 3rd. edition.

In the case of tenements coming within that decision, the owner is to be considered as the occupier, and his name entered in the occupiers' column of the rate.

Agreements under section 3 will not be exempt from stamp duty, at least there is nothing in this, or in any other Act, which will so exempt them. The Inland Revenue Commissioners hold that they are liable to a stamp duty of 6d. each. See the letter of the Commissioners of Inland Revenue referred to in the Circular of the Poor Law Board, *post*. The cost of the stamps should be paid by the overseers and charged in their accounts.

The metropolis (see sect. 20, *post*), contains the parishes, &c., in Schedules A. & B. of the 18 & 19 Vict. c. 120; the municipal and parliamentary boroughs of Liverpool and Birmingham are co-terminous. That of Liverpool comprises the parishes or parts of the following parishes or townships:

Liverpool,  
Kirkdale,  
Everton,  
West Derby, and  
Toxteth Park.

Birmingham comprises the parishes or townships of  
Birmingham,  
Edgbaston, and  
Aston.

be rated to the poor rate in respect of such rateable hereditaments, instead of the occupiers, on all rates made after the date of such order; and thereupon and so long as such order shall be in force the following enactments shall have effect (*d*):

---

|                                                   |                        |
|---------------------------------------------------|------------------------|
| The city of Manchester comprises the townships of |                        |
| Manchester,                                       | Ardwick,               |
| Cheetham,                                         | Chorlton-upon-Medlock, |
| Beswick,                                          | Hulme.                 |

The rateable value will be according to the approved valuation list if there be one; if not, according to the amount as entered in the proper column of the poor rate. It will be noticed that section 3 applies to hereditaments independent of the term for which they are let.

The third section leaves it optional with the owners whether they will compound or not. The agreement between the owner and the overseers should be executed in duplicate, and it may be for any number of years, but must not be for a shorter time than one year. One who is agent for the owner, and collects the rents of the hereditaments, is the owner liable to be rated within the meaning of the Act, and should be described as such in the agreement. He should also sign it as owner according to the description contained in sect. 20, *post*. The agreement should be executed by a majority of the overseers, and not by one only. The commission will be forfeited if the rates be not paid before the day limited, by sect. 5, *infra*. The control of the vestry will be exercised under sect. 4, *infra*, and they may also refuse their assent to an agreement under sect. 3. See sect. 9, *post*, as to the owner delivering to the overseers lists of occupiers of the hereditaments for which he has agreed to pay the rates, and for which he is liable to be rated. The agreement may be made to apply to a poor rate made before the 20th September, 1869, as well as to rates made after that date.

If the vestry do not interfere under sect. 3 or sect. 4, the overseers will, of course, proceed under sect. 3, according to the agreement with the owners; if there be no agreement they will recover the rate in full. An owner who occupies his own tenement would not come within sect. 3 or sect. 4. See sect. 20, *post*.

(*d*) This is the only part of the Act which is subject

1. The overseers shall rate the owners instead of the occupiers, and shall allow to them an abatement or deduction of fifteen per centum from the amount of the rate :
2. If the owner of one or more such rateable hereditaments shall give notice to the overseers in writing that he is willing to be rated for any term not being less

---

to adoption by the vestry, excepting that the vestry may exercise a control under sect. 3. The vestry are not limited to one adoption, but may, after the resolution adopting the section has been rescinded under subsection (3), again adopt it, and so on, "from time to time."

The section applies to all hereditaments of the rateable value specified in sect. 3, without reference to the terms of letting, as in sect. 1, and the vestry cannot limit it to those of the specified rateable value which are let for short terms.

Under subsection (1), the abatement or deduction will be at the rate of three shillings in the pound on the amount of the rate. According to the Poor Law Boards exemplification of the rate, the abatement or deduction is to be made in the amount of the rate inserted in col. 11 of the rate book, and this is in accordance with subsection (1), which enacts that the abatement or deduction shall be "from the *amount* of the *rate*." Under subsection (2) a further abatement or deduction shall be allowed, making the total abatement or deduction a sum not exceeding six shillings in the pound.

Under subsection (1), the right to an abatement or deduction is absolute; under subsection (2), it rests with the overseers to determine what further amount shall be allowed, not exceeding three shillings in the pound.

The notice must specify the time for which the owner is willing to be rated, it may be for any number of years, but not less than one year, and when once given it need not be renewed till the time expires. If, however, there should be a change of ownership, the new owner should give a fresh notice, for he would not be entitled to claim the benefit of his predecessor's notice, neither would he be bound by it.

than one year in respect of all such rateable hereditaments of which he is the owner, whether the same be occupied or not, the overseers shall rate such owner accordingly, and allow to him a further abatement or deduction not exceeding fifteen per centum from the amount of the rate during the time he is so rated :

3. The vestry may by resolution rescind any such order after a day to be fixed by them, such day being not less than six months after the passing of such resolution, but the order shall continue in force with respect to all rates made before the date on which the resolution takes effect :

Provided that this clause shall not be applica-

---

The proviso to section 4 prevents the application of this section to land not occupied in connection with, and rated with a dwelling house.

See sect. 9, *post*, as to the owner delivering to the overseers lists of the occupiers of the hereditaments for which he is rated or liable to be rated.

Under sect. 4, it is not optional with the owners to be rated instead of the occupiers. It is compulsory upon the overseers under that section when it is adopted to rate all owners of the class of property specified in sect. 3 ; but sect. 4 is quite independent of sect. 3, except as referring to it for a description of the property. The deductions to be made under sect. 4, however, have no connection with those to be made under sect. 3. If the rateable value of the property compounded for should be increased by improvements or otherwise beyond the amount limited by sect. 3, *ante*, such property will be taken out both of sect. 3 and sect. 4, and agreements with the owners under sect. 3, and notices under sect. 4, in regard to the rates will be at an end.



ble to any rateable hereditament in which a dwelling house shall not be included. (d)

Owners  
omitting to  
pay rates  
before the  
fifth day of  
June to  
forfeit com-  
mission.

5. When an owner who has become liable to pay the poor rate omits or neglects to pay, before the fifth day of June in any year, any rate or any instalment thereof which has become due previously to the preceding fifth day of January, and has been duly demanded by a demand-note delivered to him or left at his usual or last known place of abode, he shall not be entitled to deduct or receive any commission, abatement, or allowance to which he would, except for such omission or neglect, be entitled under this Act, but shall be liable to pay, and shall pay, such rate or instalment in full (e).

Repeal of  
13 & 14 Vict.  
c. 90, &c.,  
so far as  
the same  
apply to the  
poor rate.

6. The statute thirteenth and fourteenth Victoria, chapter ninety-nine, with respect to the rating of small tenements, and so much of any local statute as relates to the rating of owners instead of occupiers, are hereby re-

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(d) Section 3 applies to "any hereditaments," but the proviso to sect. 4 excludes from the operation of that sect. "any rateable hereditament" in which a dwelling-house shall not be included. The overseers may, however, under sect. 3, decline to enter into any agreement with the owner, or the vestry may interfere and prevent them from doing so.

(e) As to the "demand note," and its service, see Art. 3 of the General Order of the Poor Law Board of 14th January, 1867, page 439 of Glen's Poor Law Board Orders, sixth edition. See also sect. 28 of the Representation of the People Act, 1867 (in note to sect. 10, *post*), as to the service of a demand note by the overseers on or before the 20th June, viz., occupiers who have not paid their poor rates on or before the 1st June.

The forfeiture under this section extends to sect. 3 and to both items under sect. 4, *supra*.

pealed, so far as the same apply to any poor rate made after this Act comes into operation (f).

7. Every payment of a rate by the occupier, notwithstanding the amount thereof may be deducted from his rent as herein provided, and every payment of a rate by the owner, whether he is himself rated instead of the occupier, or has agreed with the occupier or with the overseers to pay such rate, and notwithstanding any allowance or deduction which the overseers are empowered to make from the rate, shall be deemed a payment of the full rate by the occupier for the purpose of any qualification or franchise which as regards rating depends upon the payment of the poor rate (g).

*Constructive  
payment of  
the rate.*

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(f) The Small Tenements Rating Act, 13 & 14 Vict. c. 99, remains in full force in regard to highway rates, and 14 & 15 Vict. c. 39, is also unrepealed.

The section as regards the poor rate, repeals the 13 & 14 Vict. c. 99, and so much of any local Act as relates to the rating of owners instead of the occupiers to the poor rate; but it does not repeal the 59 Geo. 3, c. 12, sects. 19—23, regarding the rating of owners "of all houses, apartments, or dwellings" let at any rent or rents not exceeding £20, nor less than £6, by the year, for any less term than one year, or on any agreement by which the rent shall be reserved, or made payable at any shorter period than three months. These provisions still remain in force in parishes not within parliamentary boroughs. As regards parishes within such boroughs, they were repealed by the Representation of the People Act, 1867.

(g) Under sect. 19, *post*, the overseers are bound to enter in the occupiers' column of the rate book the name of the occupier of every rateable hereditament, and such occupier shall be deemed to be duly rated for any qualification or franchise. The present section, by making payment of the rate, whether by the occupier or the owner, sufficient for the purpose of any qualification or

Where owners omit to pay rates, the occupiers paying the same may deduct the amount from the rent.

8. Where an owner who has undertaken, whether by agreement with the occupier or with the overseers, to pay the poor rates, or has otherwise become liable to pay the same, omits or neglects to pay any such rate, the occupier may pay the same and deduct the amount from the rent due or accruing due to the owner, and the receipt for such rate shall be a valid discharge of the rent to the extent of the rate so paid (*h*).

Owners to give lists of occupiers, and liable to penalty for wilful omission.

9. Every owner who agrees with the overseers to pay the poor rate, or who is rated or liable to be rated for any hereditament instead of the occupier, shall deliver to the overseers, from time to time, when required by them, in writing, a list containing the names of the actual occu-

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franchise, secures to the occupier every right which depends for its exercise upon the *payment* of rates. Therefore an occupier of premises, the rates upon which have been duly paid, will be qualified as a rate payer to vote in vestry or at an election of guardians; his municipal and parliamentary franchise will also be preserved to him, and if the rating be sufficient in amount it will also confer the qualification for the office of guardian, or it may be added to another rating for the purpose of making up the requisite amount to qualify for the latter office. The "full rate" as it appears in the rate book shall be deemed to have been paid.

The 19th section, *post*, preserves the rights which depend upon *rating* only.

(*h*) The Act does not in any of the previous sections refer to agreements between owners and occupiers for the former to pay the poor rate on the hereditament. Such agreements do not require legislative authority; but this section gives the occupier a ready means of enforcing the obligation that the owner may have entered into to pay the rates to which the occupier is rated. The receipt for the rate should be carefully preserved, for otherwise the rent to the extent of the rate paid will not be discharged.

piers of the hereditaments comprised in such agreement, or for which he is so rated or liable to be rated; and if any such owner wilfully omits to deliver such list when required to do so, or wilfully omits therefrom or misstates therein the name of any occupier, he shall for every such omission or misstatement be liable, on summary conviction, to a penalty not exceeding two pounds (i).

10. Section twenty-eight of "The Representation of the People Act, 1867," with respect to notice to be given of rates in arrear, shall apply to occupiers of premises capable of conferring the parliamentary franchise, although the owners of such premises have become liable for the rates assessed thereon under the provisions of this Act (j).

Notice to  
occupiers of  
rates in  
arrear.

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(i) The agreement with the overseers is that referred to in sect. 3; the liability of the owner is that arising under sect. 4.

(j) Section 28 of The Representation of the People Act, 1867, is as follows: Where any poor rate due on the Fifth day of January in any year from an occupier in respect of premises capable of conferring the franchise for a borough remains unpaid on the First day of June following, the overseers whose duty it may be to collect such rate, shall, on or before the Twentieth of the same month of June, unless such rate has previously been paid, or has been duly demanded by a demand note, to be served in like manner as the notice in this section referred to, give or cause to be given a notice in the form set forth in Schedule (E.) to this Act to every such occupier. The notice shall be deemed to be duly given if delivered to the occupier or left at his last or usual place of abode, or with some person on the premises in respect of which the rate is payable. Any overseer who shall wilfully withhold such notice, with the intent to keep such occupier off the list or register of voters for the said borough, shall be deemed guilty of a breach of duty in the execution of the Registration Acts.

Liability of  
owner under  
agreement.

11. Where the owner has become liable to the payment of the poor rates, the rates due from him, together with the costs and charges of levying and recovering the same, may be

By Article 3 of the General Order of the Poor Law Board, dated 14th January, 1867, "If the overseers think fit they may cause a demand note to be printed in the Rate Receipt Cheque Book, according to the form in the said schedule, which may be detached and left with the ratepayer, or at his address, when the payment of the rate is demanded, which demand note shall be numbered so as to correspond with the number of the receipt, and may show the particulars of the claims or the purposes for which the rate is made, if the overseers think proper to have the same inserted therein."

The demand note attached to the rate receipt is as follows:—

— Union. No. —. Parish of —.  
Mr. —, — Street.

The overseers of the poor demand payment of the poor rate, made the — day of —, 186—, and of the arrears of former rates as below now due from you.

£ s. d.

Amount of rate at — in the pound -  
Arrears - - - - -

Total -

\* Particulars of the rate, or purposes for which the above rate has been made, }  
at — in the pound respectively. }  
(Signed) —.

\* State how much for relief of the poor, for county or borough rate, for highways, and other matters.

The demand note should be signed by the overseers, or assistant overseer; though, perhaps, if the signatures be printed, it would suffice. It is, however, desirable to avoid any question on this point, by the signatures being written. It will, nevertheless, be a sufficient signature, if the overseers or assistant overseer, stamps on the notice a *fac simile* of his signature. *Bennett v. Brumfitt*, 3 L. R. C. P. 28; 37 L. J. C. P. 25. See Glen's Poor Law Board Orders, 6th ed.

levied on the goods of the owner, and be recovered from him in the same way as poor rates may be recovered from the occupier (*k*).

12. Notwithstanding the owner of any such rateable hereditament as aforesaid has become liable for payment of the poor rates assessed thereon, the goods and chattels of the occupier shall be liable to be distrained and sold for payment of such rates as may accrue during his occupation of the premises, at any time whilst such rates remain unpaid by the owner, subject to the following provisions:

*Recovery of rates unpaid by the owner.*

1. That no such distress shall be levied unless the rate has been demanded in writing by the overseers from the occupier, and the occupier has failed to pay the same within fourteen days after the service of such demand :
2. That no greater sum shall be raised by such distress than shall at the time of making the same be actually due from the occupier for rent of the premises on which the distress is made :
3. That any such occupier shall be entitled to deduct the amount of rates for which such distraint is made, and the expense

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(*k*) Poor rates may be recovered from the occupier by distress and sale of his goods, and in default of distress, imprisonment for any term not exceeding three calendar months. (43 Eliz. c. 2, s. 4; 17 Geo. 2, c. 38, s. 7; 41 Geo. 3, c. 23; 54 Geo. 3, c. 170, s. 12; 7 & 8 Geo. 4, c. 17; 12 Vict. c. 14; 25 & 26 Vict. c. 82.)

The liability of the owner will arise under sect. 3, or under sect. 4; an agreement between the owner and the occupier, such as is referred to in sect. 8, *supra*, will not suffice to justify proceedings against the owner under this section for the recovery of the poor rates.

of distraint, from the rent due or accruing due to the owner, and every such payment shall be a valid discharge of the rent to the extent of the rate and expenses paid (1).

Owner may  
appeal  
against val-  
uation list and  
rate.

13. Every owner of any hereditament for the rates of which he has become liable shall

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(1) The occupier can be distrained upon only in respect of such rates as may accrue during his occupation of the premises. He will not be liable to imprisonment in default of distress; at any rate not if he be not himself rated.

The demand need not necessarily be made by the overseers themselves; it may be made in the ordinary way by the assistant overseer or collector of poor rates.

Rent must be "actually due" before distress can be made, and successive distresses can be made, as rent becomes due, until the whole rate due is recovered. The summons will issue in the ordinary way to the occupier, and at the hearing he may show that no rent is due from him; in which case no distress warrant will issue. If he do not appear, or appearing, does not show that no rent is due, then the warrant will issue, without any reference to the rent being due; and it will be for the person who makes the distress to ascertain, as best he may, whether any rent is due, and if so, how much, and to make the distress accordingly; at the same time, it must be observed, that it will require great care in making the levy to ascertain that rent is due, and the amount; probably, however, it will rarely happen that it will be necessary to make the distress, for the tenant will, doubtless, be as ready to pay his rent in the form of poor rate to the overseers as he would in name of rent to his landlord.

The costs of the distress the sub-section contemplates shall be recovered in addition to the rate. Every such payment (of rates and expense of distress) is to be a valid discharge of the rent to the extent thereof, and therefore the proper evidences of the payment should be preserved. Probably the occupier would have his remedy against the owner for any further loss which he may have incurred owing to the default of the latter.

have the same right of appeal (subject to the same conditions and consequences) against the valuation lists and the poor rates as if he were the occupier thereof (*m*).

14. The overseers of every parish when they make a poor rate shall set forth in the title of the rate the period for which the same is estimated, and if the same is payable by instalments the amount of each instalment and the date at which each instalment is payable; provided that if the necessities of the parish shall require it another rate may be made before such period shall have elapsed (*n*).

The overseers to state the period for which poor rate is made,  
Proviso.

15. The overseers who make the poor rate for a period exceeding three months may declare that the same shall be paid by instalments at such times as they shall specify, and thereupon each instalment only shall be enforceable as and when it falls due, and the payment of any such instalment shall, as respects any qualifica-

Overseers may make poor rate payable by instalments.

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(*m*) As to appeals against valuation lists in unions beyond the metropolis, see 25 & 26 Vict. c. 103, ss. 19, 21, and 27 & 28 Vict. c. 39, s. 1. As to appeals against valuation lists in the metropolis, see the Act of the 32nd & 33rd Vict. c. 67. As to appeals against poor rates, see 43 Eliz. c. 2, s. 6; 17 Geo. 2, c. 38; 41 Geo. 3, c. 23; 6 & 7 Will. 4, c. 96; 11 & 12 Vict. c. 91, s. 11; 12 & 13 Vict. c. 45, and 31 & 32 Vict. c. 122, s. 29.

(*n*) This section and sections 15, 16, 17, and 18 are of general application.

The title of the poor rate is prescribed in the schedule to the 6 & 7 Will. 4, c. 96, and by the Poor Law Board's Order for Accounts, Schedule (A).

As to the form of poor rate see the Circular of the Poor Law Board in the Appendix, *post*. If another rate be made before the period of the current rate shall have expired, the title of it must also specify the period for which it is estimated as well as the instalments in which it is payable, if it be intended so to make it payable.



tion or franchise depending upon the payment of the poor rate, be deemed a payment of such rate in respect of the period to which such instalment applies (o).

Provision for successive occupiers, and for occupiers coming into unoccupied hereditaments.

16. If the occupier assessed in the rate when made shall cease to occupy before the rate shall have been wholly discharged, or if the hereditament being unoccupied at the time of the making of the rate become occupied during the period for which the rate is made, the overseers shall enter in the rate book the name of the person who succeeds or comes into the occupation, as the case may be, and the date when such occupation commences, so far as the same be known to them, and such occupier shall thenceforth be deemed to have been actually rated from the date so entered by the overseer, and shall be liable to pay so much of the rate as shall be proportionate to the time between the commencement of his occupation and the expiration of the period for which the rate was made, in like manner, and with the like remedy of appeal, as if he had been rated when the rate was made; and an outgoing occupier shall remain liable in like manner for so much and no more of the rate as is proportionate to the

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(o) In some parishes under local Acts only one rate was made during the year, and collected by instalments; now the same can be done with regard to all poor rates. As respects any qualification or franchise under this section the payment of an instalment of the rate will have precisely the same effect as if each instalment were a separate and distinct rate; but the "current rate" will be the rate itself, which will continue in force until another is made. Two or more instalments in arrear may be enforced by the same process, but each instalment in arrear should be distinctly stated. It is optional with the overseers whether they will make the rate payable by instalments.

time of his occupation within the period for which the rate was made; and the twelfth section of the statute 17 Geo. 2, c. 38, shall be repealed (q).

17. A poor rate shall be deemed to be made on the day when it is allowed by the justices, and if the justices sever in their allowance then on the day of the last allowance (r).

When the poor rate shall be deemed to be made.

18. The production of the book purporting to contain a poor rate, with the allowance of the rate by the justices, shall, if the rate is made in the form prescribed by law, be *prima facie* evidence of the due making and publication of such rate (s).

Evidence of making and publication of rates.

(q) Under this statute each occupier is liable for the rate only for the period of actual occupation: the occupier assessed will be liable up to the time when he shall cease to occupy—the incoming occupier from the time of the commencement of his occupation. If between the two periods there be an interregnum, the rate accruing for the same will be irrecoverable, and should be written off accordingly in the proper column of the rate book. The section refers to “the rate,” which must mean the poor rate.

(r) This enactment will obviate much doubt in future as to what is the date of a poor rate—the date when it is signed by the overseers, the date of its allowance by the justices, or the date of its publication. Now it is to be the date when it is allowed, and if it be signed by one justice on one day, and by another on another day, the latter day shall be the day when the rate is made. Notwithstanding the date of the rate, it will not be due until it is published in the manner required by law, and until then it cannot be enforced, (but see note to section 18, *infra*). The late case of *Ainsworth*, app., *Creeke*, resp., L. R. 4, C. P. 478, will not now be an authority as to the date of a poor rate.

(s) The production of the rate book shall be *prima facie* evidence only of the due making and publication of the rate. If, in fact, the rate has not been published, then the neglect of publication may be given in evidence, and the rate will not be recoverable. By 17 Geo. 2, c. 3, s. 1, and 1 Vict. c. 45, s. 2, a poor rate

Overseers to  
insert names  
of all occu-  
piers in the  
rate.

Penalty for  
omission.

Saving of  
franchises.

19. The overseers in making out the poor rate shall, in every case, whether the rate is collected from the owner or occupier, or the owner is liable to the payment of the rate instead of the occupier, enter in the occupiers column of the rate book the name of the occupier of every rateable hereditament, and such occupier shall be deemed to be duly rated for any qualification or franchise as aforesaid; and if any overseer negligently or wilfully and without reasonable cause omits the name of the occupier of any rateable hereditament from the rate, or negligently or wilfully misstates any name therein, such overseer shall for every such omission or misstatement be liable on summary conviction to a penalty not exceeding two pounds; provided that any occupier whose name has been omitted shall, notwithstanding such omission, and that no claim to be rated has been made by him, be entitled to every qualification and franchise depending upon rating, in the same manner as if his name had not been so omitted (*t*).

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must be published the next Sunday after it shall have been allowed by the justices. If the justices sever in their allowance the day when the second justice signs the rate will be the day of its allowance according to sect. 17, *supra*.

(*t*) In the case of ordinary occupiers no difficulty will in general be experienced in obtaining their names; the names of occupiers whose rates are paid by the owners will be obtained from the list to be furnished under sect. 9, *supra*. This section, as well as section 7, applies to female as well as to male occupiers. Though the former have not the parliamentary franchise they can vote at municipal elections, (32 & 33 Vict. c. 55, s. 9.) at elections of guardians, and in vestry, as well as in the election of local boards of health. Section 7, *ante*, preserves any franchise which depends upon *payment* of the poor rate. The present preserves all those rights which depend upon *rating*.

20. The word "overseer" shall include every authority that makes an assessment for the poor rate; the words "poor rate" shall mean the assessment for the relief of the poor, and for the other purposes chargeable thereon according to law, and in the metropolis shall extend to every rate made by the overseers, and chargeable upon the same property as the poor rate; the word "owner" shall mean any person receiving or claiming the rent of the hereditament for his own use, or receiving the same for the use of any corporation aggregate, or of any public company, or of any landlord or lessee who shall be a minor, a married woman, or insane, or for the use of any person for whom he is acting as agent; the word "parish" shall signify every place for which a separate overseer can be appointed; the word "vestry" shall include not only the vestry of a parish existing under the authority of some general or special Act of parliament, or by special custom or otherwise, but also the meeting of the inhabitants of any township, vill, or place having a separate overseer, and for which a separate poor rate is made, held after notice given in like manner as is required by law in regard to the meetings of vestries; and the word "metropolis" shall include only the metropolis as defined by the Metropolis Management Act, 1855 (u).

*Interpretation of terms.*

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The proviso to this section renders it now unnecessary for occupiers to claim to be rated for the purpose of the parliamentary franchise under 2 Will. 4, c. 45, s. 30; but they must still claim to be placed on the parliamentary register of voters if they should be omitted therefrom.

(u) It will be seen that the definitions given by this section are not confined to the words as used in this particular enactment, but appear to apply generally. In some parishes directors of the poor and others than

Application  
of Act.

Short title.  
Commence-  
ment Act.

21. This Act shall not extend to Scotland or Ireland.

22. This Act may be cited as "The Poor Rate Assessment and Collection Act, 1869," and shall come into operation on the twenty-ninth of September one thousand eight hundred and sixty-nine: Provided that the vestry of any parish may before that day order that the owners shall be rated instead of the occupiers under this Act, but no such order shall take effect until after the said twenty-ninth day of September one thousand eight hundred and sixty-nine.

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overseers acting under local Acts make the poor rates. Henceforth such authorities shall be deemed overseers. In the metropolis, rates made by overseers under the Metropolis Local Management Act, 18 & 19 Vict. c. 120, shall be deemed poor rates; they will be subject to the whole of the provisions of this Act, and, perhaps, also as "poor rates," subject to audit by the poor law auditor. The word parish in 29 & 30 Vict. c. 118, s. 18, has a larger signification than in the present Act; it is "a place for which a separate poor rate is or can be made, or for which a separate overseer is or can be appointed." Now the word "vestry" will apply to a meeting of the inhabitants of places which were formerly extra-parochial, but which are now constituted parishes. As to the mode of calling vestry meetings, see 58 Geo. 3, c. 69, and subsequent Acts, in Glen's Vestries Acts, 4th ed. The parishes and places in the metropolis are there set out in Schedules A. & B. to the 18 & 19 Vict. c. 120.

Trustees of almshouses to whom no rent is paid will not be owners within the meaning of the Act. The occupiers of the almshouses will be the persons to be rated as occupiers; and, as there will be no owners, the Act will not apply to such property. See *R. v. Green*, 9 B. & C. 203. As regards the occupation of premises by servants, and their being rated as occupiers, see *Reg. v. Lynn*, 8 A. & E. 379.

THE  
SUNDAY AND RAGGED SCHOOLS  
ACT, 1869,

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32 & 33 VICTORIA, CAP. 40.

*An Act to exempt from rating Sunday and  
Ragged Schools.*

[26th July, 1869.]

WHEREAS for many years and until lately build-  
ings used as Sunday and Ragged Schools for  
gratuitous education enjoyed an exemption  
from poor and other rates, and it is expedient  
that they should be exempted from such  
liability:

Be it therefore enacted by the Queen's most  
excellent Majesty, by and with the advice and  
consent of the Lords spiritual and temporal,  
and Commons, in this present Parliament  
assembled, and by the authority of the same,  
as follows:

1. From and after the thirtieth day of Sep-  
tember one thousand eight hundred and sixty-  
nine every authority having power to impose or  
levy any rate upon the occupier of any build-  
ing or part of a building used exclusively as a  
Sunday School or Ragged School may exempt  
such building or part of a building from any  
rate for any purpose whatever which such  
authority has power to impose or levy: Pro-  
vided, that nothing in this Act contained shall  
prejudice or affect the right of exemption from  
rating of Sunday or Infant Schools, or for the  
charitable education of the poor in any churches,

From 30th  
Sept. 1869,  
Sunday and  
Ragged  
Schools may  
be exempted  
from rates  
for relief of  
poor, &c.

district churches, chapels, meeting houses, or other premises, or any vestry rooms belonging thereto, or any part thereof, by virtue of an Act passed in the third and fourth years of the reign of King William the Fourth, chapter thirty, intituled "An Act to exempt from poor and church rates all churches, chapels, and other places of religious worship" (a).

Interpreta-  
tion of  
terms.

2. A "Sunday School" shall mean any school used for giving religious education gratuitously to children and young persons on Sunday, and on week days for the holding of classes and meetings in furtherance of the same object, and without pecuniary profit being derived therefrom (b).

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(a) The exemption is not confined to the poor rate, but extends to local rates of every kind; and it rests exclusively with the authority having power to impose or levy the rate to determine whether they will grant the exemption. The right of exemption given by 3 & 4 Will. 4, c. 30, s. 2, and which is preserved by the proviso, extends only to "any church or poor rates or cesses" upon "churches, district churches, chapels, meeting houses or other premises, or any vestry rooms belonging thereto, or any part thereof used for Sunday or infant schools, or for the charitable education of the poor."

(b) If school pence are taken from the children attending the school the exemption cannot be granted under sect. 1. Such a school would be rateable.

The Sunday school building must be used as such on Sundays; and it must also be used on week days for the holding of classes, &c. If the teachers in the school are paid for teaching, the benefit of the Act will also be lost, for no pecuniary profit to any one must be derived from the Sunday School. The Ragged School teachers may be paid without the school losing the benefit of the Act. National School-houses are assessable to the poor rate, though no profit whatever is derived from their occupation; *Laughlin v. Saffron Hill*, 12 L. T. (N. S.) 542; but such a school could scarcely be brought within the definition of a Sunday School.

The 3 & 4 Will. 4, c. 30, enacts as follows:—

"Whereas it is expedient that churches, chapels, and

A "Ragged School" shall mean any school used for the gratuitous education of children and young persons of the poorest classes, and for the holding of classes and meetings in furtherance of the same object, and without any pecuniary benefit being derived therefrom except to the teacher or teachers employed.

3. This Act shall not extend to Ireland.

4. This Act may be cited as the "Sunday and Ragged Schools (Exemption from Rating) Act, 1869."

Extent of  
Act.  
Short title.

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other places exclusively appropriated to public religious worship should be exempt from the payment of poor and church rates:" Be it therefore enacted, by the King's most excellent Majesty, by and with the advice and consent of the Lords spiritual and temporal, and Commons, in this present parliament assembled, and by the authority of the same, that from and after the first day of October one thousand eight hundred and thirty three no person or persons shall be rated or shall be liable to be rated, or to pay to any church or poor rates or cesses, for or in respect of any churches, district churches, chapels, meeting houses, or premises, or such part thereof as shall be exclusively appropriated to public religious worship, and which (other than churches, district churches, and episcopal chapels of the established church) shall be duly certified for the performance of such religious worship according to the provision of any Act or Acts now in force: Provided always, that no person or persons shall be hereby exempted from any such rates or cesses for or in respect of any parts of such churches, district churches, chapels, meeting houses, or other premises which are not so exclusively appropriated, and from which parts not so exclusively appropriated such person or persons shall receive any rent or rents, or shall derive profit or advantage.

2. Provided always, and be it enacted that no person or persons shall be liable to any such rates or cesses because the said churches, district churches, chapels, meeting houses, or other premises, or any vestry rooms belonging thereto, or any part thereof, may be used for Sunday or infant schools, or for the charitable education of the poor.



## APPENDIX.

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59 GEO. 3, CAP. 12.

*An Act to amend the Laws for the Relief of the  
Poor.* [31st March, 1819.]

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XIX. It shall be lawful for the inhabitants of any parish in vestry assembled, and they are hereby empowered to resolve and direct that the owner or owners of all houses, apartments, or dwellings in such parishes, being the immediate lessor or lessors of the actual occupier or occupiers, which shall respectively be let to the occupiers thereof at any rent or rents not exceeding twenty pounds nor less than six pounds by the year, for any less term than one year, or on any agreement by which the rent shall be reserved or made payable at any shorter period than three months, shall be assessed to the rates for the relief of the poor, for or in respect of such houses, apartments, or dwellings, and the outhouses and curtilages thereof, instead of the actual occupiers; and the inhabitants so assembled in vestry may and they are hereby empowered from time to time to rescind, renew, vary, and amend every such resolution and direction as they shall see occasion, so as no such resolution or direction shall extend to assess or charge the owner of any house, apartment, or dwelling which shall, with the outhouses and curtilages thereof, be let at a greater

rent than twenty pounds or less than six pounds as aforesaid; and the churchwardens and overseers of the poor of every such parish are hereby empowered and required to carry into effect all such resolutions and directions of the inhabitants in vestry assembled, and in pursuance and execution thereof in all rates to be by them made for the relief of the poor, to assess by a fair and equal pound rate the owner or owners, being the immediate lessor or lessors of the actual occupier or occupiers of every house, apartment, or dwelling to which such resolution and direction shall extend, for or in respect of the same; and upon non-payment of the sum or sums so to be assessed, the same may and shall be levied upon, and the payment thereof be enforced against such owner and owners, lessor and lessors, so to be assessed, and his and their goods and chattels, in like manner as rates for the relief of the poor, may by law be levied and recovered, and the payment thereof enforced, upon and against any actual occupier on whom the same are charged.

XX. Provided also that the goods and chattels of every occupier of any such house, apartment, or dwelling, which shall be found in and about the same, shall be liable to be distrained and sold for raising so much of any such rate or assessment being in arrear as shall have become due during the occupancy of the person or persons whose goods and chattels shall be so distrained (to be ascertained in a summary way by the justices granting the warrant of distress), so that in any case no greater sum be raised by distress of the goods and chattels of any such occupier than shall, at the time of making such distress, be actually due from such occupier for rent of the premises on which such distress shall be made: provided also, that every occupier who shall pay any such rate or rates, or upon

whose goods and chattels the same or any part thereof shall be levied, shall and may deduct the amount of the sum which shall be so paid or levied out of the rent by him or them payable; and such payment shall be a sufficient discharge to any such occupier for so much of the rent payable by him as he shall have paid, or shall have been levied on his goods and chattels, of such rate, and for the costs of levying the same.

XXI. Provided that every person receiving or claiming the rent of any such house, apartment, or dwelling for his or her own use, or receiving the same for the use of any corporation aggregate, or of any landlord or lessor who shall be a minor, under coverture, or insane, or for the use of any person who shall not be usually resident within twenty miles from the parish in which any such house, apartment, or dwelling shall be situated, shall for this purpose be deemed and taken to be and shall be rateable as the owner thereof.

XXII. Provided also, that every person to be rated as the owner of any such house, apartment, or dwelling, who shall think himself or herself aggrieved by any such rate, shall have such and the like remedy by appeal against the same, as any other person thereby rated; and every person so rated shall be entitled, as an inhabitant of the parish in and for which he shall be assessed, to be present and to vote in every vestry or meeting of the inhabitants thereof, for the execution of the laws for the relief of the poor, or for the consideration of any matter or question in relation thereto, in like manner as the inhabitants of the said parish.

XXIII. Provided that nothing in this Act contained shall extend or be construed to give any person an authority to assess the owner (not being the occupier

of any house, apartment, or dwelling in any city, borough, or town corporate), in which the right of voting for the election of members to serve in parliament, shall depend upon the assessment of the voter to the poor's rate, or to vary or affect the manner of assessing and charging any of the inhabitants or occupiers of houses, lands, or tenements within any such city, borough, or town corporate (a).

By a subsequent Act (21 & 22 Vict. c. 43) to Amend the Municipal Franchise in certain cases, it is enacted:—

I. Where the owner of any such house, apartment, or dwelling in the said first-recited Act (*i. e.* 59 Geo. 3, c. 12,) mentioned shall be rated to the relief of the poor by virtue of section nineteen of the said first recited Act, instead of the occupier thereof, and such owner shall have paid all money due on account of any rate or rates in respect of such house, apartment,

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(a) An owner can only be rated under the 59 Geo. 3, c. 12, s. 19, in respect of premises which are actually let at the time of making the rate. The Act it will be perceived refers to the owners of houses, &c., "which shall be respectively let, and the occupiers thereof at any rent, &c." and "to the owners being the immediate lessors of the actual occupiers," and it requires that such owners shall be assessed "according to the actual rent at which every such house, &c. shall be let."

According to the case of *ex parte* the Parish Officers of Holy Sepulchre, Cambridge, (referred to in 8 J. P. 529), in a borough, in which before and at the passing of the 59 Geo. 3, c. 12, the right of voting for the election of a member or members to serve in parliament did not depend upon the assessment of the voter to the poor's rate, owners, &c. of property in the borough, may be rated in lieu of the occupiers in pursuance of s. 19 of the Act—the exception in s. 23 applying to boroughs, &c., only in which the right of voting did so depend at the passing of the 59 Geo. 3, c. 12, and the subsequent enactment in s. 27 of 2 Will. 4, c. 45, does not bring a borough to which it applies within the operation of the proviso in the 23rd section.

or dwelling, such occupier shall be entitled to all municipal privileges and franchises to which, by virtue of the said Act passed in the session of parliament held in the fifth and sixth years of the reign of King William the Fourth, intituled "An Act to provide for the Regulation of Municipal Corporations in England and Wales," he would have been entitled if he himself had been rated and had paid such rate or rates, it shall be lawful for such occupier to tender to the overseers of the poor, or other person authorized by law to receive the same, the amount of any rate or rates then due from such owner in respect of such house, apartment, or dwelling, and such overseer or other person so authorized as aforesaid shall be bound to receive the same, and such occupier shall, on the payment or tender of such amount, be entitled to exercise all such privileges and franchises as hereinbefore mentioned : provided always, that any occupier so paying any rate or rates in respect of any such house, apartment, or dwelling, where the owner is rated to the same, shall be entitled to deduct and retain the amount so paid by him from the next payment of the rent to be paid by him to such owner, or to recover the same from such owner as money paid to and for the use of such owner, and upon such payment being so made by such occupier, and being by him so deducted or retained from his rent, the production by such owner of the receipt of such occupier for the amount so deducted shall be sufficient proof of such rate or rates having been duly paid.

II. So much of the said Act of the fifty-ninth year of his late Majesty King George the Third as remains unrepealed, and this Act shall be read and construed together as one Act.

# CIRCULAR LETTER OF THE POOR LAW BOARD.

ON THE

## Assessed Rates and Collection Act.

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POOR LAW BOARD,

WHITEHALL,

23rd November, 1869.

GENTLEMEN,

Many questions having been addressed to the Board with reference to various provisions of the Act (32 & 33 Vict. c. 41) passed in the last Session of Parliament for the purpose of amending the law relating to the Collection of Poor Rates assessed upon Occupiers of hereditaments held for short terms, and to the Making and Collecting of the Poor Rate,—I am directed by the Board to make the following observations on some of the more important parts of the Act.

The Act may conveniently be considered under two heads:—

I. As to the Making of the Rate.

II. As to the Collection of the Rate.

1. With respect to the *Making* of the Rate.

It is provided by Sect. 14 that when the Overseers make a poor rate, they shall set forth in the *Title of the Rate*, the *period* for which the same is estimated, and, if the Rate is payable by instalments, the amount of each instalment, and the date at which each instalment is payable.

It is further provided, however, that if the necessities of the parish shall require it, another rate may be made

before such period shall have elapsed, so that if any error has been made in the estimate, or any unforeseen occurrence render it necessary that an additional rate should be made, it shall not be unlawful to make it. But you should be careful, as far as practicable, to make a full and correct estimate for the period contemplated at the time when the rate is made.

The next Sect. (15) enables the Overseers who make the poor rate for a period exceeding *three months* to declare that "the same shall be paid by *Instalments*, at such times as they shall specify, and thereupon each instalment only shall be enforceable as and when it falls due."

To give effect to these enactments it will be necessary to add to the Title of the Rate which is prescribed by the Schedule to the 6 & 7 Wm. IV, c. 96, the following words, or others to the like effect, "which is estimated to meet all the expenses for the above purposes which will be incurred before the — of — next." And if the rate is to be paid by instalments, the following words, or words of similar purport should be added, "and which rate we declare to be payable by — equal instalments [*or by the following instalments*, that is to say, — shillings — pence in the pound, and — shillings — pence in the pound], to be paid respectively at the following dates, that is to say, on the — day of — and on the — day of —."

The Statute does not require the instalments to be of equal amount, but when practicable it is desirable that they should be so. Thus, when a poor rate is made for half a year, it may be made payable by two quarterly instalments, and where it is made for a year, it may be made payable by two half-yearly or four quarterly instalments. The first instalment should be made payable on the day after the rate is published.

Sect. 9 requires every Owner who agrees with the

Overseers to pay the poor rate, or who is rated, or liable to be rated, for any hereditament instead of the Occupier, to deliver to the Overseers from time to time, when required by them, in writing, a list containing the names of the actual occupiers of such hereditaments.

The Owner who makes default, is subject to penalty of £2.

If when you proceed to make a poor rate, you are ignorant of, or have any doubt as to the names of the actual occupiers of any rateable hereditaments, you should require the owner to supply you with the names in writing, and the board recommend that you should make your requisition in writing, and take care that it is duly served upon him within a reasonable time before you prepare the rate, to enable him to answer the requisition.

This provision has been made to enable you to comply with the direction in Sect. 19, which requires you in making out the poor rate, *in every case*, whether the rate is collected from the Owner or Occupier, or the Owner is liable to the payment of the rate instead of the Occupier, to enter in the *Occupiers' Column* of the *Rate Book* the name of the Occupier of every rateable hereditament.

Any Overseer who negligently or wilfully and without reasonable cause *omits* the name of the occupier of any rateable hereditament from the rate, or negligently or wilfully *misstates* any name therein, is rendered liable to a penalty of £2.

The Section is of general application, and is not confined to the cases in which the Owner can be required to supply the information.

Attention should also be directed to Sect. 16, which provides that "if the Occupier assessed in the Rate when made, shall cease to occupy before the Rate shall



have been wholly discharged, or if the hereditament being unoccupied at the time of the making of the Rate becomes occupied during the period for which the Rate is made, the Overseers *shall enter in the Rate Book* the name of the Person who succeeds or comes into the occupation, as the case may be, and the date when such occupation commences, so far as the same shall be known to them."

Doubts had been entertained prior to the passing of this Act, as to the time when a Poor Rate is legally *made*, whether it is when the Overseers prepare it, or sign it, or the Justices allow it, or it is published. These doubts are removed by Sect. 17, which declares that "it shall be deemed to be *made* on the day when it is *allowed* by the Justices, and if they sever in their allowance" (that is, if they sign the allowance on different days, as is sometimes the case), "then on the day of the last allowance."

Henceforth when the rate is laid before the Justices for allowance, they should be requested to affix the date of their signatures.

And here may be noticed a provision which facilitates proceedings in Courts of Law for enforcing the Poor Rate. Sect. 18 enacts "that the production of a book purporting to contain a poor rate with the allowance of the rate by the Justices, shall, if the rate is made in the *Form* prescribed by law, be *Primâ Faciè* evidence of the due making and publication of such Rate."

Care must be taken that the Form of the Rate is according to that prescribed by law. It must, therefore, have the proper title, must be signed by the Churchwardens and Overseers, or the major part of them, or where there are no Churchwardens, by the Overseers; and it must have the declaration prescribed

by the 6 & 7 Wm. IV, c. 96, where that Act is still in force, or in Unions that prescribed by the Union Assessment Committee Act, 1862.

2. As to *the Collection of the Rate.*

In the first place it should be observed that Sect. 3 provides for *Voluntary* arrangements between the Owners and the Overseers in the following terms:—

“In case the rateable value of any hereditament does not exceed *Twenty Pounds* if situate in the *Metropolis*,

*Thirteen Pounds* if situate in any parish wholly or partly within the Borough of *Liverpool*,

*Ten Pounds* if situate in any parish wholly or partly within the City of *Manchester* or Borough of *Birmingham*,

*Eight Pounds* if situate *elsewhere*,

“And the *Owner* of such hereditament is willing to enter into an agreement in writing with the Overseers to become liable to them for the Poor Rates assessed in respect thereof, for any term *not less than one year* from the date of such agreement, and to pay the poor rates, whether the hereditament is occupied or not.

“The Overseers may, *Subject nevertheless to the control of the Vestry*, agree with the owner to receive the rates from him, and to allow him a commission not exceeding *Twenty-five per Cent.* on the amount thereof.”

You will observe that you are not compelled to act upon this clause, but if you do so you are empowered to make such an allowance as shall appear to you to be proper, not exceeding *Twenty-five per Cent.* You may act at your own discretion in the first place, but you will be subject to the control of the Vestry, so that they may interpose and disallow the proposed agree-

ment if they deem it to be inexpedient, or contrary to the interest of the parish.

The agreement once made will continue to be binding upon succeeding Overseers until the period for which it was made expires, and it should be specially noticed that it must last for one year at the least. The Board think it is expedient that the agreement should be made for a definite period of no great extent, or subject to being determined after the expiration of the year, on a reasonable notice by either party.

As it will be for the convenience of the parish that all the agreements should be uniform, the Overseers may in the opinion of the Board properly provide forms of agreement suitable to the circumstance of the parish, for execution by the Owners.

With regard to stamps on the agreement, the Board are informed by the Inland Revenue Commissioners that "they are of opinion that an agreement entered into under the 3rd Section of the Act mentioned is liable to the stamp duty on agreements, when the matter of it is of the value of £5 or upwards. They consider that the matter of the agreement is the total amount of the rates assessed on the property, during the entire period over which the agreement extends; and, as this amount is not ascertainable except in cases in which a rate has actually been made at the date of the agreement, they are of opinion that the agreement is chargeable with duty only when the total amount of a rate actually made at the date of the agreement is £5, or upwards."

The Commissioners add, "that a notice given under the 4th Section of the Act is, standing alone, subject to duty in the same manner and to the same extent as an agreement under the 3rd Section."

The Board have stated that Sect. 3 provides for

voluntary arrangements between Owners and Overseers, Sect. 4, on the other hand, provides for the compulsory rating of Owners. By this Section it is enacted that "the Vestry of any parish may from time to time order that the *owners* of all rateable hereditaments to which Sect. 3 of the Act extends" (they are such as have been stated in page 33), "situate within such parish, shall be *rated* to the poor rate in respect of such rateable hereditaments instead of the occupiers, on all rates made after the date of such order, and thereupon and so long as such order shall be in force it is provided as follows:—

1. "The Overseers *shall* rate the *Owners* instead of the Occupiers, and *shall* allow to them an abatement or deduction of *fifteen per centum* from the amount of the rate."

This is an absolute and fixed allowance, and the direction is peremptory on the Overseers.

2. "If the *owner* of one or more such hereditaments shall give notice to the Overseers *in writing* that he is willing to be rated for any term (not being less than one year) in respect of all such rateable hereditaments of which he is the owner, whether the same be occupied or not, the Overseers *shall* rate such owner accordingly, and allow to him a *further* abatement or deduction not exceeding *fifteen per Cent.* from the amount of the rate during the time he is so rated."

In this case, though the Overseers are required to rate the Owner for these hereditaments, they have to settle the amount of the abatement, which is to be in addition to the allowance previously fixed by subsection 1, but must not exceed the specified limit of *fifteen per Cent.*, so that the *Total abatement may be thirty per cent., but must not be more.*

3. The Vestry may rescind the order after a certain time.

There is an important proviso to this section, which is not contained in the section providing for voluntary arrangements, namely, that it shall not be applicable to any rateable hereditament in which a *dwelling house* shall not be included.

It will be observed that when the Vestry acts under Sect. 4, and the Owners are therefore *compulsorily* rated, Sect. 3, which provided for voluntary arrangements, is entirely superseded, so far as it applies to hereditaments which comprise dwelling houses.

It must also be stated that the Small Tenements Rating Act (13 & 14 Vict. c. 99), and so much of Local Acts as relates to the rating of Owners instead of Occupiers, are repealed by Sect. 6 of this Act, in so far as they apply to the Poor Rate.

Questions have been put to the Board with reference to the making out of the Rate Book, and as to the form of the Rate Receipt consequent upon the foregoing enactments.

When the Overseer acts under Sect. 3, and makes an allowance to the Owner for the payment of the rate, it will result that the rate which has been assessed upon the occupier, or carried out against the premises if they were unoccupied when the rate was made, will not be paid in full. The amount received from the Owner should therefore be entered in Col. 15 of the Rate Book, and the allowance should be entered in Col. 18, under the head of *the amounts otherwise not recoverable*, while in Col. 19 for the *cause* should be entered the words *allowance to owner*, or something to the like effect.

When the Vestry have made their order under Sect. 4 it will take effect prior to the *making* of the rate, and consequently the Overseers, when they

prepare their Rate Book, will be required to enter the amount to be assessed upon the Owner in Col. 12 of the Rate Book, which is headed *Amount of Rate Assessed upon and payable by the Owner instead of the Occupier*. The sum so to be entered should be the amount assessable upon the full rateable value after allowing the abatement of 15 per Cent.

If the owner after notice to the Overseers is entitled to a farther abatement, the sum actually paid will, as in the former case, be entered in Col. 15, and the further abatement in Col. 18, with a similar entry in Col. 19 to that above described.

When the rate is made payable by *instalments*, either there must be separate divisions of the Rate Book, or separate Books for the separate instalments, or such a division of the collection side of the Book as appears in the specimen form of Rate Book appended hereto. It has been suggested that the Cols. Nos. 11 and 12, 14 and 15, may be subdivided to provide for the instalments, and the Board see no objection to the adoption of this course.

The Order of Accounts issued by this Board prescribes a form of *Rate Receipt*, and it appears to the Board that this form, with a slight addition, will be available in the altered state of the law. It expresses the sum received, and the name of the person paying, and identifies the assessment and its amount.

By the terms of that Order the name of the Ratepayer and the sum to be collected are to be inserted when the Receipt Book is made up previous to the Collection. If, at the time when the Owner pays instead of the Occupier, the name of the latter be erased, and that of the Owner written over it, with the word *Owner* added, and if the sum paid be substituted for that previously inserted, the receipt will be suffi-

cient. The sum allowed to the Owner should be placed under the Total, and this amount being deducted from the previous Total, the payment to be made by the Owner will appear, and will be the sum which must be entered in Col. 15 of the Rate Book.

In the *Notes* on the Counterfoil the name of the person described as *the Owner* actually paying must be entered, as well as the sum which he pays.

An illustration of this Form is subjoined :

| NEWTOWN UNION. No. 410.                                   |  | NEWTOWN UNION. No. 410.                                                                        |  |
|-----------------------------------------------------------|--|------------------------------------------------------------------------------------------------|--|
| <i>Counterfoil.</i>                                       |  | <i>Receipt.</i>                                                                                |  |
| <i>Note.</i>                                              |  | Parish of St. Mary, the 3rd day of December, 1869.                                             |  |
| Parish of St. Mary, the 3rd day of December, 1869.        |  | Thomas Brown, Owner,                                                                           |  |
| Mr. John Smith,                                           |  | Received of Mr. <del>John Smith</del> , the sum of                                             |  |
| Rate made on the 1st day of Oct., 1869, (1st Instalment). |  | 2 shillings and 3 pence                                                                        |  |
| £ - 3 -                                                   |  | 3 <del>shillings</del> in respect of the Poor Rate of the above parish, viz. :                 |  |
| Arrear .. .. - - -                                        |  | Rate made the 1st day of October, 1869, on £6, Assessment at one Shilling in the pound .. .. - |  |
| - 3 -                                                     |  | Arrear of former Rate .. - - -                                                                 |  |
| Paid by Mr. Thos. Brown, of the Park, Owner ..            |  | Total .. .. - 6 -                                                                              |  |
| Allowance to him at 25 Per Cent. ..                       |  | 1st Instalment .. .. - 3 -                                                                     |  |
| - 3 -                                                     |  | Allowance to Owner at 25 per cent. ... .. - - 9                                                |  |
| - 3 -                                                     |  | Paid by Owner .. .. - 2 3                                                                      |  |
|                                                           |  | Signed _____                                                                                   |  |
|                                                           |  | Overseer or Collector.                                                                         |  |

As regards rates payable by Instalments, the Form of *Rate Receipt* which appears in the General Order for Payments of Rates by *Instalments* must not be adopted; because that Form applies to payments made by instalments in respect of rates which are due, and where a rate is declared to be payable by instalments each instalment is so far to be considered

a rate which is due. Here, therefore, the previous Form of Receipt will be available, but the words *first* instalment or *second* instalment, as the case may be, should appear on the Form, and it should be made out for the sum payable on the instalment. When payments in respect of the rate or any instalment of it are made on account only, the Form of Instalment Receipt prescribed by the Order is the proper one to be used.

Several other sections of the Act are consequent upon the rating of the owner in place of the occupier. By Sect. 5 it is provided, that if the Owner omits to pay before the 5th of June in any year the rate or instalment due previously to the 5th of January, and which shall have been duly demanded of him, he will forfeit the allowance and commission, and must pay the rate in full. Again, by Sect. 9, in case of such omission the occupier may pay the rate so due, and deduct the amount from his rent, while Sect. 11 enables the Overseers to recover the amount, costs, and charges by distress upon the goods of the owner.

But inasmuch as such power of distress upon the Owner's goods may not be available, and the Occupier may not voluntarily pay the rate, power is given to distrain upon the goods of such Occupier for any arrears, subject to these provisos.

1. The rate must have been demanded in writing by the Overseers from the Occupier, and he must have failed to pay within 14 days after the service of such demand.

2. The amount to be raised by such distress must not exceed the amount of the rent actually due from the Occupier.

3. The Occupier may deduct the amount of the rate and expenses of the distraint from his rent due or accruing due.



It remains to be noticed in connection with this part of the Act, that Sect. 13 gives to the owner the same right of appeal against Valuation Lists and Poor Rates as though he were the Occupier.

Independently of these provisions for the payment of the rate by Owners, and the rating of Owners instead of Occupiers, the Act deals in a separate section with occupiers for short terms.

Sect. 1 of the Act provides that "the *Occupier* of any rateable hereditament let to him for a term *not exceeding three months*, shall be entitled to deduct the amount paid by him in respect of any poor rate assessed upon such hereditament, from the rent due or accruing due to the owner, and every such payment shall be a valid discharge of the rent to the extent of the rate so paid."

So far the Overseers are not interested in the enactment, but Sect. 2 directs that "no such Occupier shall be compelled to pay to the Overseers, at one time, or within four weeks, a greater amount of the rate than would be due for one quarter of a year."

There is no limit here as to the value of the premises, the only qualification being the shortness of the holding or tenancy. It will be necessary, therefore, where you do not know that the hereditament is held for a term exceeding three months, to ascertain what is the actual term of the holding, and where you find that it does not exceed three months, which word means Calendar months, the amount of rent payable by the tenant must also be ascertained.

As regards the Interpretation Clause, the Board desires to call your particular attention to the definition of the words *Owner* and *Vestry*.

It may be well to add, as the question has been asked by several Parochial Officers, that a person who

occupies his own property is not, according to the opinion of the Board, an *Owner* within the meaning of this definition, so far as regards such property.

The Act, which may be cited as The Poor Rate Assessment and Collection Act, 1869, came into operation on the 29th of September last.

The Board trust that you will find this explanation of the Act sufficient, as a general guide, to enable you to carry its provisions into execution, so far as they may be applicable to your parish. They will be ready, however, to afford such advice as they shall be able to supply, in special or peculiar cases, if consulted with reference to some actual occurrence or incident.

I am,

Your obedient Servant,

W. G. LUMLEY.

*Assistant Secretary.*

*To the Overseers of the Poor of all the Parishes  
and other Places in England and Wales.*

## SPECIMEN OF

An Assessment for the Relief of the Poor of the Parish of *St. Mary*, thereon, according to law, made this 5<sup>th</sup> 1<sup>st</sup> day of *October*, in the the Rate of *One Shilling* in the Pound, which is estimated to meet before the 1<sup>st</sup> day of *April* next, and which Rate we declare to be following dates, that is to say, on the 4<sup>th</sup> day of *October* instant,

| ARREARS. |                     |                                       | RATE.             |                |                                |                                |                   |                         |                 |                           |                                                                                                                                       |                                      |  |
|----------|---------------------|---------------------------------------|-------------------|----------------|--------------------------------|--------------------------------|-------------------|-------------------------|-----------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|--|
| Number.  | Due, or if excused. | If excused, write the word "excused." | Name of Occupier. | Name of Owner. | Description of Property Rated. | Name or Situation of Property. | Estimated Extent. | Gross Estimated Rental. | Rateable Value. | Rate at 1s. in the Pound. | Amount of Rate Assessed upon, and Payable by the Owner, instead of the Occupier, by virtue of the Statute or Statutes in that behalf. | Recoverable Arrears of former Rates. |  |
| 1        | 2                   | 3                                     | 4                 | 5              | 6                              | 7                              | 8                 | 9                       | 10              | 11                        | 12                                                                                                                                    | 13                                   |  |
|          | £ s.d.              |                                       |                   |                |                                |                                | A.B.P.            | £ s.d.                  | £ s.d.          | £ s.d.                    | £ s.d.                                                                                                                                | £ s.d.                               |  |
| *21      | ..                  | ..                                    | John Jones        | Henry Robinson | House                          | 2, Duck-lane                   | ..                | 8 0 0                   | 6 0 0           | 0 6 0                     | ..                                                                                                                                    | ..                                   |  |
| †32      | ..                  | ..                                    | John Smith        | Thomas Brown   | House                          | 9, Long-lane                   | ..                | 10 0 0                  | 8 0 0           | 0 8 0                     | 0 6 10                                                                                                                                | ..                                   |  |
| †33      | ..                  | ..                                    |                   | Thomas Brown   | House                          | 7, Long-lane                   | ..                | 10 0 0                  | 8 0 0           | 0 8 0                     | 0 6 10                                                                                                                                | ..                                   |  |
| †109     | ..                  | ..                                    | Wm. Poor          | James Williams | House                          | 6, Back-street                 | ..                | 10 0 0                  | 8 0 0           | 0 8 0                     | 0 6 10                                                                                                                                | ..                                   |  |

\* This will be the case where the commission is allowed under Sect. 3.

† This will be the case where the Owner is rated under Sect. 4, and receives the additional allowance from the Overseers.

\*.\* The declaration as to the total amount of the Rate should be taken from amounts to the sum of — pounds,

## THE RATE BOOK.

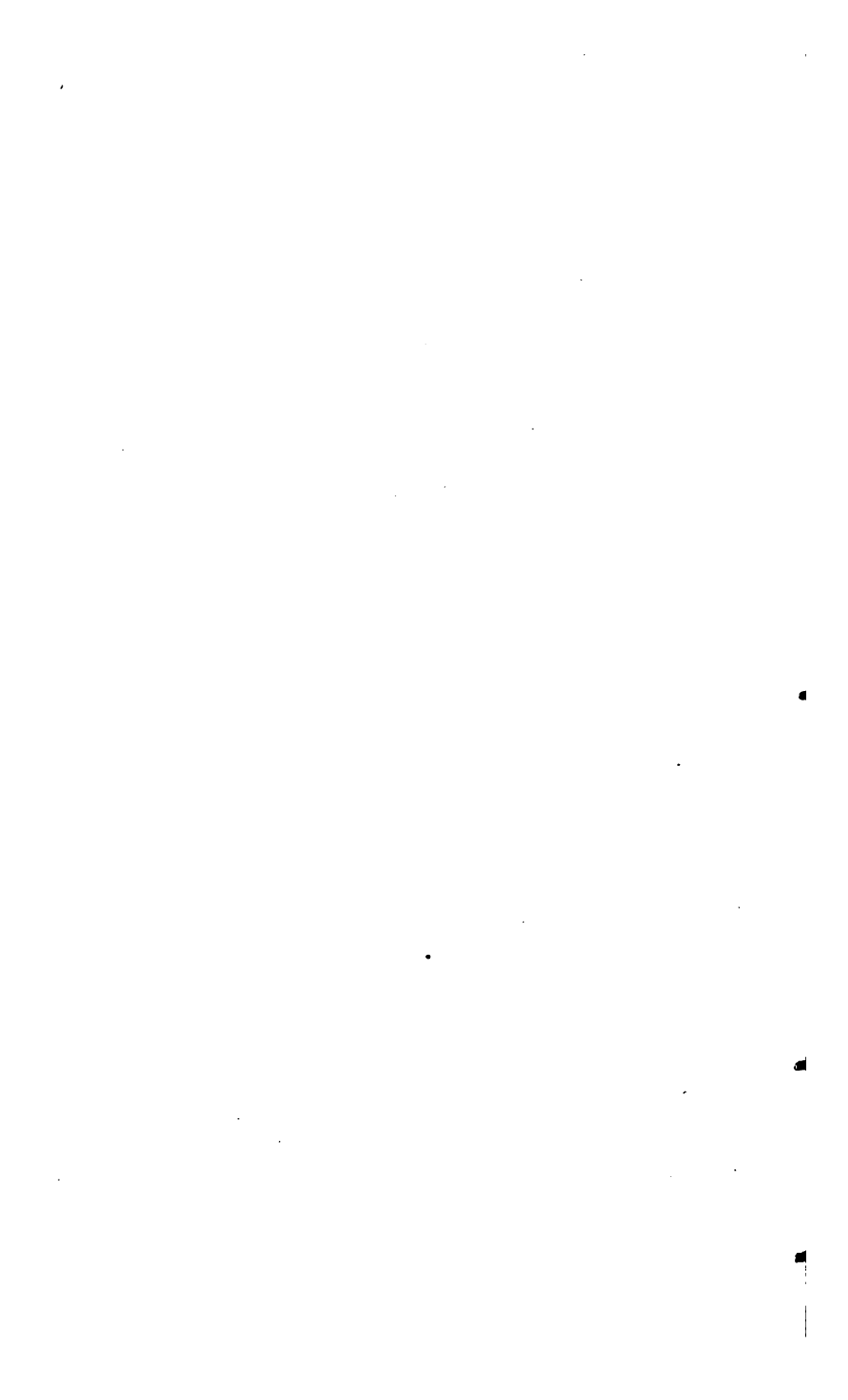
in the County of *Middlesex*, and for other purposes chargeable year of Our Lord One thousand eight hundred and sixty-nine after all the expenses for the above purposes, which will be incurred payable by *two* equal instalments, to be paid respectively at the and the 1st day of *January* next.

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| 0 3 5                         | 0 3 5                      | ..                                        | ..                                   | ..                         | ..               | 0 3 5                         | 0 3 5                      | ..                                        | ..                                   | ..                         | ..               |

¶ This will be the case where the Owner is rated under Sect. 4, and no additional allowance is made to him by the Overseers.

§§ This should be the date of the allowance of the Rate by the Justices.

Col. 11, and be in these words, " We declare that the total of the above Rate — shillings, and — pence.



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